29 USC 1191a. HEALTH PLANS.

## "SEC. 705. SPECIAL RULES RELATING TO GROUP

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"(a) GENERAL EXCEPTION FOR CERTAIN SMALL GROUP
        HEALTH
        PLANS —The requirements of this part shall not apply
                               anv
        health plan (and group health insurance coverage
                                 in
                                                      connec-
        tion with a group health plan) for any plan year if.
                                the
        day of such plan year, such plan has less than 2
        participants
        who are current employees.
           "(h)
                 EXCEPTION
                             FOR CERTAIN
                                               BENEFITS —The
        requirements
        this part shall not apply to any group health plan
        (and
                                                        aroun
        health insurance coverage) in relation to its provision
        of
                                                     exceptecl
        benefits described in section 706(c)(l).
           "(c) EXCEPTION FOR CERTAIN BENEFITS IF CERTAIN
        CONDITIONS
        MET.—"(1)
                                  EXCEPTED
                      LIMITED.
                                               RENEFITS —The
           requirements
           this part shall not apply to any group health plan
           health insurance coverage offered in connection
           with
           health plan) in relation to its provision of
           excepted
                                                       benefits
           described in section 706(c)(2) if the benefits-
                   "(A) are provided under a separate policy,
               certificate.
               or contract of insurance: or
               "(B) are otherwise not an integral part of
            "(2) NONCOORDINATED, EXCEPTED BENEFITS.—The
            require-
            ments of this part shall not apply to any group
            health
            (and group health insurance coverage offered in
            connection
            with a group health plan) in relation to its
            provision
                                    of
            benefits described in section 706(c)(3) if all of the
            following
           conditions are met:

"(A) The benefits are provided under a
               separate policy, certificate or contract of insurance
        (B) There is no coordination between the provision
   of such benefits and any exclusion of benefits under any
   group health plan maintained by the same plan sponsor
        (C) Such benefits are paid with respect to an event
without regard to whether benefits are provided with respect to such an event under any group health plan
                        maintained by the same plan sponsor. EXCEPTED BENEFITS—The require-
        SUPPLEMENTAL
ments of this part shall not apply to any group health plan
(and aroup health insurance coverage) in relation to its provi-
sion of excepted benefits described in section 706(c1(4) if the
benefits are provided under a separate policy, certificate, or
                                         contract of insurance.
            "(d) TREATMENT OF PARTNERSHIPS —For nurnoses of
                                                         part.—
            (1) TREATMENT AS A GROUP HEALTH PLAN.—Any plan,
            or program which would not be (but for this
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subsection)

employee welfare benefit plan and which is established or mainestablished or maintained by a partnership to the extent that such plan fund. such plan. fund. or program provides medical care (including items and paid for as medical care) to present or former partners the partnership or to their dependents (as defined under the terms of the plan, fund, or program), directly or through insurance, reimbursement, or otherwise, shall be treated (subject to paragraph (2) as an employee welfare benefit plan is a group health plan. "(2) EMPLOYER —In the case of a group health plan. the term lemplover also includes the partnership

relation

any partner.